

STATE OF DELAWARE  
DEPARTMENT OF FINANCE  
DIVISION OF REVENUE  
601 DELAWARE AVENUE  
WILMINGTON, DELAWARE 19899

TAX NEWSGRAM 72-37

March 14, 1972

PERSONAL INCOME TAX

- Resident or Nonresident States

Section 1103, Title 30, Delaware Code, defines a resident as:

"A resident individual of this State means an individual who either:

- (1) is domiciled in this State for any part of the taxable year to the extent of the period of such domicile; or
- (2) maintains a place of abode in this State and spends an aggregate of more than 183 days of the taxable year in this State."

Residents and nonresidents include but are not limited to those listed below.

A person who lives in Delaware for the entire year will file a Form 200 and pay tax on his entire income (with certain modifications) regardless of where earned.

A person who moved into or out of Delaware during the year will file Form 200PY and will pay tax on the income earned while a resident of the State regardless of where earned. In addition, he will pay tax on the income derived or connected with sources in Delaware while a nonresident.

A person who is a nonresident of Delaware shall pay taxes on the sum of the items of income, gains, loss, and deduction entered into his Federal taxable income which are derived from or connected with sources in this State, including his distributive share of partnership income and deductions and his share of estate and trust income and deductions determined under Chapter 11, Title 30, Delaware Code. He will file Form 200NR.

A member of the armed services who maintains he is a legal resident of the State of Delaware will file a Form 200 and report his service pay or any other income to Delaware regardless of where stationed. The Soldiers' and Sailors' Civil Relief Act does not exempt legal residents from filing of income tax returns. The Act provides that for tax purposes, a serviceman who is absent from his home or domiciliary state solely by reason of compliance with military orders shall not be deemed to have

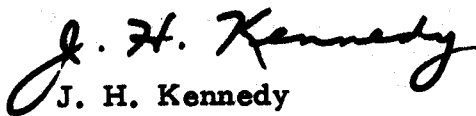
**TAX NEWSGRAM 72-37**

become a resident of any other state while so absent.

A person who is away from a temporary or indefinite period of time but maintains a home in Delaware shall be considered as domiciled in Delaware during that period. The taxpayer would have to take positive steps to change his domicile. These steps may include voting in State and National elections, purchase of home, etc.

A student in any of the Delaware schools who is a resident of another state will be considered a nonresident unless he has taken positive action to become a resident of Delaware.

A student who maintains a place of abode in this State and spends an aggregate of more than 183 days of the taxable year in this State is a resident during the period of his stay. A student who has filed papers with a Delaware school claiming he is a resident and, therefore, been allowed the reduction in tuition allowed a resident will be considered a resident for the entire year and file Form 200 and report his entire income.

  
J. H. Kennedy  
Director of Revenue

jvm

DISTRIBUTION: B and C